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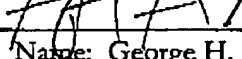
JUN 08 2006

**Gates & Cooper** *LLP*Howard Hughes Center  
6701 Center Drive West, Suite 1050  
Los Angeles, California 90045**FAX TRANSMISSION TO USPTO**TO: Commissioner for Patents  
Attn: Examiner Saba Tsegaye  
Patent Examining Corps  
Facsimile Center  
Alexandria, VA 22313-1450FROM: George H. Gates  
OUR REF.: G&C 139.146-US-U1  
TELEPHONE: (310) 642-4146Total pages, including cover letter: 12PTO FAX NUMBER: **571-273-8300**


If you do NOT receive all of the pages, please telephone us at (310) 641-8797, or fax us at (310) 641-8798.

Title of Document Transmitted:	TRANSMITTAL SHEETS AND RESPONSE UNDER 37 C.F.R. §1.111.
Applicant:	William C. Y. Lee et al.
Serial No.:	09/733,480
Filed:	December 7, 2000
Group Art Unit:	2662
Title:	TUNNELLING WIRELESS VOICE WITH SOFTWARE-DEFINED VOCODERS
Our Ref. No.:	G&C 139.146-US-U1

Please charge all fees to Deposit Account No. 50-0494 of Gates &amp; Cooper LLP.

By:   
Name: George H. Gates  
Reg. No.: 33,500

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SignatureJune 8, 2006  
Date

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G&amp;C 139.146-US-U1

JUN 08 2006

Due Date: June 8, 2006

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant: William C.Y. Lee et al. Examiner: Saba Tsegaye  
 Serial No.: 09/733,480 Group Art Unit: 2662  
 Filed: December 7, 2000 Docket: G&C 139.146-US-U1  
 Title: TUNNELLING WIRELESS VOICE WITH SOFTWARE-DEFINED VOCODERS

## CERTIFICATE OF MAILING OR TRANSMISSION UNDER 37 CFR 1.8

I hereby certify that this correspondence is being filed via facsimile transmission to the U.S. Patent and Trademark Office on June 8, 2006.

By:   
 Name: George H. Gates

MAIL STOP AMENDMENT  
 Commissioner for Patents  
 P.O. Box 1450  
 Alexandria, VA 22313-1450

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- ☒ Transmittal sheet, in duplicate, containing a Certificate of Mailing or Transmission under 37 CFR 1.8.  
☒ Response Under 37 C.F.R. §1.111.

## CLAIMS PRESENT

Claims Remaining:	Highest Number Previously Paid For:	Number Extra	Rate	Fee
Total Claims				
24	24	0	x \$50.00	= \$0.00
Independent Claims				
6	6	0	x \$200.00	= \$0.00
MULTIPLE DEPENDENT CLAIM FEE				\$0.00
TOTAL FILING FEE				\$0.00

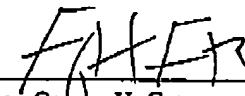
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Customer Number 22462

**GATES & COOPER LLP**

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 6701 Center Drive West, Suite 1050  
 Los Angeles, CA 90045  
 (310) 641-8797

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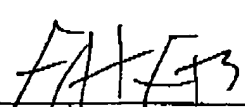
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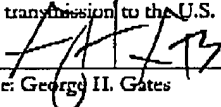
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**RESPONSE UNDER 37 C.F.R. §1.111****MAIL STOP AMENDMENT**

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Alexandria, VA 22313-1450

Dear Sir:

In response to the Office Action dated March 8, 2006, please enter the following remarks in the above-identified application.